



**U.S. Department of Justice**

*United States Attorney  
Southern District of New York*

86 Chambers Street  
New York, New York 10007

**MEMORANDUM ENDORSED**

May 13, 2021

**By ECF**

Hon. Gregory H. Woods  
United States District Judge  
Daniel Patrick Moynihan United States Courthouse  
500 Pearl Street  
New York, New York 10007

USDC SDNY  
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Re: *In re: Tax Liabilities of John Does*, No. 21-mc-424 (GHW)

Dear Judge Woods:

I write in response to the Court's Order dated May 13, 2021, directing the United States to submit supplemental briefing regarding the impact of the Second Circuit's decision in *In re del Valle Ruiz*, 939 F.3d 520 (2d Cir. 2019), on this Court's jurisdiction to authorize issuance of the "John Doe" summonses at issue in this matter. As described further below, the United States needs additional time to provide a thorough response to the Court's questions. We therefore respectfully request permission to file the additional briefing two weeks from today. We further propose that the conference scheduled for tomorrow be adjourned to a date convenient to the Court after the briefing has been submitted.

The United States was not aware of the *In del Valle Ruiz* decision at the time it submitted its previous briefing regarding the extent of this Court's jurisdiction. Because the jurisdictional questions this Court has raised regarding *In del Valle Ruiz* may have broad impacts on the Internal Revenue Service's ("IRS") tax summons practices, this Office needs additional time to further consult with the IRS and the Department of Justice Tax Division so that the United States can thoroughly consider the Court's questions and formulate its position.

Additionally, I will be unavailable much of next week due to observance of a religious holiday and two previously scheduled depositions. As a result, we respectfully request permission to submit the supplemental briefing required by today's Order by Thursday May 27, 2021. We further propose that the Court adjourn the conference currently scheduled for tomorrow to a date convenient to the Court thereafter, so that the Court will have the benefit of the United States' position on this issue at the conference. If the Court reschedules the conference, I would not be available for the conference on June 2, 2021, or the morning of June 4, 2021.

We thank the Court for its consideration of this matter.

Respectfully,

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Southern District of New York

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Application granted. The Court anticipates that the United States response to the Court's request will be provided no later than June 4, 2021. The proceeding scheduled for May 14, 2021 at 12:00 p.m. is adjourned to June 11, 2021 at 3:00 p.m. The proceeding will take place by teleconference. The United States is directed to the Court's Emergency Rules in Light of COVID-19 for the dial-in number and other relevant information. The United States is specifically directed to comply with Rule 2(C) of those Rules.

SO ORDERED.

Dated: May 13, 2021  
New York, New York

  
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GREGORY H. WOODS  
United States District Judge